IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

GIFT TAX REFERENCE No 24 of 1987

For Approval and Signature:

Hon'ble MR.JUSTICE B.C.PATEL Sd/-
and
Hon'ble MR.JUSTICE D.A.MEHTA Sd/-

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

COMMISSIONER OF GIFT-TAX

Versus

CHANDANBEN J. KARAKA

Appearance:

1. GIFT TAX REFERENCE No. 24 of 1987
MR MANISH R BHATT for Petitioner No. 1
NOTICE NOT RECD BACK for Respondent No. 1

CORAM : MR.JUSTICE B.C.PATEL
and
MR.JUSTICE D.A.MEHTA

Date of decision: 04/12/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE B.C.PATEL)

1. The Commissioner of Income Tax, the applicant herein, tried through his subordinates to locate the respondent-assessee. Even fresh notice issued by this Court on 25/09/2001 which was made returnable on 16/10/2001 could not be served by the revenue. Mr.M.R.Bhatt states that they are not able to locate the assessee.

2 It is required to be noted that the matter pertains to gift for the year 1967 with regard to 2/3rd share of Rs.2,17,000/-. The gift is of 2/12/1967 and the reference is of the year 1987. Since, the revenue is not in a position to serve the assessee, it would not be possible for this Court to answer the reference. Therefore, we dispose of this reference with a liberty to make application if the revenue is in a position to locate the assessee within a period of thirty days from today.

3. The reference stands disposed of accordingly with no order as to costs.

Sd/- Sd/-

(B.C.Patel, J) (D.A.Mehta, J)

m.m.bhatt